AMENDMENTS TO THE CLAIMS

1-39. (Cancelled)

40. (Currently Amended) The system of claim 39, further comprising: A system for processing a stereo input signal which includes center information, matrix encoded surround information, and stereo information, the system comprising:

first circuit for providing a center output having center monaural information, which includes a first summer which combines one channel of the stereo input signal with the other channel of the stereo input signal to form a center combined signal which has the surround information removed;

second circuit for providing a surround output from the matrix encoded surround information having surround monaural information, which includes a second summer which combines one channel of the stereo input signal with an inverse of the other channel of the stereo input signal to form a surround combined signal which has the center information removed;

third circuit for providing an expanded stereo output, which includes a first Q-filter which adjusts an amplitude and phase of the surround combined signal on a frequency dependent basis to form a first filtered signal;

- a third summer which combines the center combined signal with one channel of the stereo input signal to form a first signal;
- a fourth summer which combines the center combined signal with the other channel of the stereo input signal to form a second signal;
- a fifth summer which combines an inverse of the surround combined signal with the first signal to form the third signal;
- a sixth summer which combines the surround combined signal with the second signal to form a fourth signal;
- a seventh summer which combines the first filtered signal with the third signal to form the first output signal; and

an eighth summer which combines an inverse of the first filtered signal with the fourth signal to form the second output signal.

41-45. (Cancelled)

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46. (New) The system of claim 40 further comprising: first and second speakers for outputting said first and second output signals.

- 47. (New) The system of claim 40, further comprising: a multiplier which modifies the center combined signal.
- 48. (New) A system for processing a stereo input signal which includes center information, matrix encoded surround information, and stereo information, the system comprising:

means for providing a center output having center monaural information, which includes a first summer which combines one channel of the stereo input signal with the other channel of the stereo input signal to form a center combined signal which has the surround information removed;

means for providing a surround output from the matrix encoded surround information having surround monaural information, which includes a second summer which combines one channel of the stereo input signal with an inverse of the other channel of the stereo input signal to form a surround combined signal which has the center information removed;

means for providing an expanded stereo output, which includes a filter which adjusts an amplitude and phase of the surround combined signal on a frequency dependent basis to form a first filtered signal;

a third summer which combines the center combined signal with one channel of the stereo input signal to form a first signal;

a fourth summer which combines the center combined signal with the other channel of the stereo input signal to form a second signal;

a fifth summer which combines an inverse of the surround combined signal with the first signal to form the third signal;

a sixth summer which combines the surround combined signal with the second signal to form a fourth signal;

a seventh summer which combines the first filtered signal with the third signal to form the first output signal; and

an eighth summer which combines an inverse of the first filtered signal with the fourth signal to form the second output signal.

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49. (New) The system of claim 48 further comprising: first and second speakers for outputting said first and second output signals.

- 50. (New) The system of claim 48, further comprising: a multiplier which modifies the center combined signal.
- 51. (New) A method for processing a stereo input signal which includes center information, matrix encoded surround information, and stereo information, the method comprising:

operating a first circuit for providing a center output having center monaural information, which includes a first summer which combines one channel of the stereo input signal with the other channel of the stereo input signal to form a center combined signal which has the surround information removed;

operating a second circuit for providing a surround output from the matrix encoded surround information having surround monaural information, which includes a second summer which combines one channel of the stereo input signal with an inverse of the other channel of the stereo input signal to form a surround combined signal which has the center information removed;

operating a third circuit for providing an expanded stereo output, which includes a filter which adjusts an amplitude and phase of the surround combined signal on a frequency dependent basis to form a first filtered signal;

combining the center combined signal with one channel of the stereo input signal to form a first signal;

combining the center combined signal with the other channel of the stereo input signal to form a second signal;

combining an inverse of the surround combined signal with the first signal to form the third signal;

combining the surround combined signal with the second signal to form a fourth signal;

combining the first filtered signal with the third signal to form the first output signal; and

combining an inverse of the first filtered signal with the fourth signal to form the second output signal.

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52. (New) The method of claim 51 further comprising: outputting said first and second output signals using first and second speakers.

53. (New) The method of claim 51, further comprising: modifying the center combined signal using a multiplier.

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